IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.23 OF 2001

The Commissioner of Income Tax ..Applicant.

V/s.

M/s.Tata Chemicals Ltd, ..Respondent.

Mr.Ashok Kotangale for applicant.

Mr.P.C.Tripathi for respondent.

CORAM : V.C. DAGA AND J.P.DEVADHAR, JJ.

DATED : 25TH OCTOBER, 2005.

P.C. :-

1. Heard the learned counsel for the Revenue. Having gone through the order of the Tribunal, we have noticed the following observations made by the Tribunal:-

> " On appeal the Tribunal confirmed the decision of the CIT (A) by following its earlier decisions for assessment years 1977-78 and 1980-81 in assessee's own case. The revenue had sought reliance in assessment year 1977-78 on similar issue which has been rejected in R.A.No.2448/Bom/84 vide order dated 28th April, 1980. For assessment year 1980-81 also reference has been rejected in R.A. No.2600/Bom/88 vide order dated 30th August, 1989."

2. Reading of the aforesaid part of the order

clearly indicates that so far as the Revenue is concerned, the orders passed by the Tribunal in favour of the assessee, in the earlier assessment years have been accepted by the Revenue. In that view of the matter, no substantial question of law arises from the order of the Tribunal.

3. Application is, thus dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)